

INDEX

	<u>PAGE</u>
Abandoned cemeteries	8-2
Abandoned school buildings - community center	10-4
Additional appropriations	4-4
Access to public meetings	15-1
Access to public proceedings:	
Indiana open door law	15-1
Minutes	15-2
Public notice	15-1
Access to public records [IC 5-14-3]:	
Access to electronic data storage systems	15-3
Definition of public record	15-2
Enhanced access	15-3
Fees	15-4
Public policy	15-2
Request for access to public records	15-2
Records which may be excepted from disclosure	15-4
Accountable items - deposits	13-6
Administrator of the poor	6-4
Advance payments	13-3; 20-10
Advertisements	
Abstract of receipt and disbursements	2-2
Additional appropriations	4-4
Budget and tax rate	4-4
Schedule of publication requirements	12-7
Affidavits and application for poor relief	6-1
Agency service contracts	19-13
Agreements	
Fire protection	9-1
Libraries	11-1
Parks and recreation facilities	10-2
Alcohol purchases	13-3
Ambulance (emergency) service	9-1
Annual report, preparation and filing	2-2
Appropriations	
Additional	4-4
Emergency	5-3
Establishing tax rates and levies	5-3
General township	4-1
Poor relief	6-17
Recording on records	3-1
Transfers	4-5
Architect, services	20-9
Assessor	2-3; 12-7
Asset ownership	13-3
Associations, membership in	5-4
Audit costs	13-4
Authorized Investments	18-6
Bad debts and uncollectible accounts	13-4
Bids and contracts	20-1
Board of finance	5-4

	<u>PAGE</u>
Bonds - officers and employees	10-5
Bonds - township trustee	1-2
Bond register	2-4
Bonds - funding and refunding	5-4
Bonds - park	10-2
Break-ins or burglaries	13-4
Budget	
Calendar	4-4
Forms	2-4; 4-1
General provisions	4-1
Poor relief	6-17
Preparation	4-1
Publication	4-1
Cash disbursements	13-4
Canada thistles (detrimental plants)	12-1
Cancellation of checks	2-2
Cemetery associations	8-1
Cemeteries - abandoned	8-2
Cemetery - township	8-1
Certificates of deposit	18-4
Certified report of public employees	2-5; 12-3
Change orders	20-3
Check, township	2-1
Check, cancellation	2-2
Claim record - dog fund	2-4; 7-2
Collection of amounts due	13-4
Community center	10-4
Commuting mileage	13-4; 17-3
Compensation and benefits	13-5; 17-1
Compensation and expenses	1-3
Computer hardware and software - lease with option to purchase	21-3
Computer output	13-5; 14-7
Computer Systems:	
Basic questions	14-1
Hardware	14-2
Internal control requirements for accounting systems	
Information technology processing controls:	
Audit trails	14-6
Back up processing	14-4
Change controls	14-5
Computer output	14-7
Disaster recovery	14-4
Error correction	14-7
Input controls	14-6
Interface controls	14-6
Internal processing	14-6
Logical security	14-4
Operations documentation	14-7
Output controls	14-6
Physical security	14-4
Programming documentation	14-7
User documentation	14-7
Other requirements	14-2

PAGE

Computer Systems (Continued):	
Possible applications:	
Payroll	14-3
Purchase orders	14-3
Software	14-1
Steps to take prior to bidding	14-2
Condition of records	13-5
Conflict of interest	16-1
Conflict of interest:	
Consultants:	
Conflict of interest	16-3
Definition of consultant	16-3
Definition of entity	16-4
Disclosure requirements	16-4
Penalties	16-4
Public servants:	
Conflict of interest	16-1
Defense	16-2
Definition of dependent	16-2
Definition of pecuniary interest	16-1
Disclosure requirements	16-2
Exception for compensation and expenses	16-1
Form	16-2
Other exceptions	16-1
Construction contracts - forms	2-6
Construction contracts - public works	20-1
Contracts	13-5
Cooperative agreements	
Emergency services	9-1
Fire protection	9-1
Libraries	11-1
Park and recreation	10-1
Correction of errors	13-5
County public records commission	15-5
Credit cards	13-5
Cumulative Township Vehicle; and Building Fund	1-4
Deceased person, payment of funds due	12-3
Deferred compensation - public employee	17-2
Definition of public record	15-2
Deposit and investment powers	18-1; 18-6
Depositing receipts	18-6
Deposit of accountable Items	13-6
Deposit of receipts	18-6
Depository - public	18-1
Deposits in transaction accounts	18-4
Designation of depositories	18-1
Disbursements - by check	13-4
Discrimination by contractors - prohibited	20-10
Disposal of personal property	22-1
Disposal of property	5-5; 22-1

PAGE

Dog fund	
Claim record	2-4; 7-2
Failure to turn in dog taxation	7-3
Humane society fee	7-4
Owner responsibility	7-5
Record of loss	7-2
Records	7-4
Report to county auditor	7-3; 7-5
Source of receipts, taxation	7-1
State distribution	7-5
Tag issued	7-1; 7-5
Uses of fund	7-2
Dog tax	
Disposition of tax	7-1
Rate of taxation	7-1
Receipt and tag	7-1
Donations	13-6
Duties of township board members	5-2
Duties of township trustee	1-5
Electronic funds transfer	18-6
Emergency appropriations	4-1; 4-4
Emergency loans	5-3
Emergency projects	20-9
Emergency public works	20-9
Employee benefits	17-1
Employee's earnings record	2-5
Employee's service record	2-5
Employee's weekly (work period) earnings records	2-5
Engineers, services	20-9
Equipment, advertisement and purchase	12-7
Eradication of weeds	12-1
Excessive or unreasonable costs	13-6
Exchange of property with another governmental entity	22-3
Excise tax, federal	13-2
Expenditures by holding corporations	13-6
Expense reimbursement itemization	13-6
Federal and state agencies - compliance requirements	13-7
Fees	13-7
Financial and appropriation record	2-1; 3-1
Description	3-1
Entries	3-1
Posting	3-1
Proving	3-2
Use of "M" columns	3-2
Use of ruled columns	3-1
Financial report opinion modifications	13-7
Fire protection	
Agreements with other townships	9-1
Agreements with volunteer associations	9-1; 9-6
Audit cost	9-6

PAGE

Fire protection (continued)	
Borrowing funds	9-2
Building or remodeling and fire equipment fund	9-8
Car allowance	9-6
Clothing allowance	9-6
Conditional or installment purchase	9-2
Contracts and cooperative agreements	9-1
Director of nonfire emergency activities	9-9
Employment of firefighters	9-1
Firefighting fund	9-3
Fire protection districts	9-3
Fire trucks and emergency service vehicles	9-9
Insurance on firefighters	9-6; 9-7
Joint owned equipment	9-3
Levy, tax rate, fund	9-3; 9-4
Municipal territory completely within township	9-1
Nominal compensation defined	9-5
Opinions of attorney general	9-9
Petitions for fire protection	9-1
Private vehicles	9-9
Purchase of equipment	9-1; 9-3
Service charges	9-4; 9-5
Township owned equipment	9-2
Volunteer firefighters	9-5
Fixed assets	13-7; 19-22
Fixed assets inventory	13-7
Forms	1-8
Fundraisers	13-7
Funds	
Cemetery	8-1
Dog	7-2
Fire fighting	9-3
Library	11-1
Poor relief	6-1
Recreation (chapter X)	10-5
Township parks (chapter X)	10-1
Transfer of funds	
Surplus balance	12-8
Temporary transfers	12-8
Fund sources and uses	13-7
General provisions - budget	4-1
General duties - township board	5-2
General duties township trustee	1-4
General forms	1-8; 2-1
Goods - advertisement and purchase	12-7
Home rule	5-5
Hours worked record	17-1
Indigents - see poor relief	
Illustrations of prescribed forms	Appendix
Indebtedness	13-7

PAGE

Insurance	
Firefighters	9-6
Worker's compensation	12-8
Insulin furnished to the poor	12-3
Interest on investments	13-8; 18-9; 18-13
Internal control requirements - accounting systems	14-3
Internal controls	13-8
Investigators - poor relief	6-18
Investment cash management	18-13
Investment losses	13-8; 18-9
Investment - manner	18-10
Investment - posting procedures	18-12
Investment purchasing	18-11
Investment report	18-14
Investments	18-6
Investments not authorized by statute	13-8; 18-9
Johnson Grass (detrimental plants)	12-1
Joint leasing	21-3
Joint owned fire equipment	9-3
Leaseback provisions	22-4
Lease of real property	22-5
Lease with option to purchase	21-1
Lease with no option to purchase	21-1
Leases	21-1
Leave and overtime policy	13-8; 17-1
Legal settlement for poor relief	6-7
Libraries	11-1
License plates	12-4
Line fences	12-4
Lucrative offices	13-8; 16-4
Lucrative offices	
Township board	5-4
Township trustee	1-7
Deputies	12-8
Malfeasance, misfeasance, nonfeasance	13-8
Materials - advertisement and purchase	12-7
Meeting of township board	
Annual organization	5-1
Appropriations and tax levies	5-3
Organization as board of finance	5-2
Record of meetings	5-2
Special meetings	5-2
To approve trustee's annual report	5-1
Membership in associations	5-4
Memorial Day expenses	12-6
Mileage	1-4
Minutes of township board	5-2

PAGE

Notices	
Additional appropriations	4-4
Budgets	4-1; 4-4
General	12-7
Office and telephone expenses	1-3
Official bonds - see bonds	
Oil and gas leases	1-6
Old public records, disposition of	15-5
Open door law	15-1
Order to destroy public records	15-8
Ordinances and resolutions	13-9
Overdrawn cash	13-9
Overdrawn funds	13-9
Overpayment collections	13-9; 19-21; 20-10
Parks	
Bonding of officers and employees	10-5
Community center	10-4
Recreation program - tax levy	10-3
School property and township parks	10-5
Township general park and recreation	10-5
Township in a county with consolidated city	10-1; 10-3
Township with second class cities	10-3
Townships, of not less than 8500 population	10-1
Township between 2000 and 3000 population	10-3
Township less than 2000 population	10-2
Payments in advance - prohibited	17-1
Payment of funds due deceased person	12-3
Pasteur treatment	7-2
Payroll deductions	3-2
Payroll schedule and voucher	2-5
Penalties, interest, and other charges	13-3; 13-9
Personal expenses	13-9; 17-3
Personal property use	13-9; 17-3
Petitions	
Community centers	10-4
Fire protection	9-1
Libraries	11-1
Parks	10-2; 10-3; 10-4
Petroleum products	19-12
Playgrounds	10-3
Policy, Preservation and Destruction of Records	15-5
Political expenditures	13-10
Poor relief	
Additional duties of trustee	6-18
Administrator of the poor	6-4
Affidavit and application	6-1
Appeal to county commissioners	6-16
Appeal to courts	6-16
Application for additional or continuing township assistance (form PR-1B)	6-2
Application for township assistance (form PR-1, rev. 1996)	6-1
Assistance by relatives of indigent	6-8

PAGE

Borrowing funds - appeal	5-5
Budgets and appropriations	6-17
Burial of indigents	6-15
Claims filed with county auditor	6-6
Claims certain townships	6-24
Consent form	6-20
Convictions	6-20
Cooperation with federal and state governments	6-13
County home care	6-13
County office information	6-25
Deceased indigent leaving an estate	6-16
Distressed townships	6-20
Duties of trustee	6-8
Feed for livestock	6-17
Financial assistance - schools	6-12
Financing poor relief	6-7
Food purchase orders	6-13
Housing inspectors	6-22
Investigation of indigents	6-14
Investigators	6-18
Salaries	6-18
Labor, able bodied indigents	6-8
Legal settlement for poor relief	6-7
Medical and surgical assistance	6-10
Miscellaneous	6-17
Notice of poor relief action (form PR-1A, revised 1996)	6-1
Other assistants	6-18
Salaries	6-18
Payment of claims	6-6
Poor relief denied	6-20
Poor relief shelter	6-21
Prescribed forms	6-1
Purchase orders	6-2
Register of poor relief claims	6-3
Removal to place of legal settlement	6-14
Report of medical aid rendered	6-3
School books and supplies - emergency	6-12
Shelter - Relatives	6-22
Standards	6-4
Statistical report	6-4
Supervisors	6-18
Salaries	6-18
Surplus commodities	6-13
Tax rate established	4-4
Temporary aid	6-14
Utility service	6-12
Preparation of the budget	4-1
Prescribed forms	
Exact replica	13-1
General	1-9
Poor relief	1-9
Prescribed forms	13-10

	<u>PAGE</u>
Township	1-9
Township budget	1-9
Use of prescribed forms	13-1
Various accounting guides, manuals and other publications	13-12
Preservation and destruction of public records	
County public records commission	15-5
Definition of public record	15-5
Order to destroy public records	15-8
Penalty	15-8
Policy	15-5
Public records go with the office	15-8
Public records retention - audit	15-8
Removal of records - time restriction	15-6
Suggested procedures	15-6
Timely recordkeeping	15-9
Transaction recording	15-9
Pre-signing documents	13-10
Prevailing wage/common construction wage	20-10
Private property	13-10; 17-3
Procurement preferences	19-15
Proof financial and appropriation record	3-2
Property disposal	22-1
Public deposit insurance fund	18-9
Public depository	12-6
Public employee deferred compensation plans	17-2
Public employee's retirement fund (PERF)	17-2
Public-private agreements	20-11
Public purchases:	
Advance payments	19-21
Competitive bidding	19-1
Contract provisions	19-17
Fixed assets	19-22
General provisions	19-1
Other administrative requirements	19-19
Overpayment collections	19-21
Petroleum products	19-12
Purchase of land or structures	19-21
Purchases from the Department of Correction	19-10
Purchase of Rehabilitation Center products	19-10
Purchases from qualified nonprofit agencies	19-11
Purchasing bonuses	19-21
Purchasing preferences	19-15
Qualifications and duties of offerors	19-13
Request for proposals	19-4
Services	19-13
Small business set-aside purchases	19-11
Small purchases	19-6
Special purchasing methods	19-7
Specifications	19-4
Public records retention	13-10; 15-8
Public works - division of project	20-9
Public works - less than \$25,000	20-8
Public works - over \$100,000	20-4

	<u>PAGE</u>
Public works projects	20-1
Public works - use of own work force	20-8
Publications and notices	12-7
Additional appropriations	12-7
Annual report	12-7
Bonds	12-7
Budgets	12-7
Fire fighting equipment	12-7
Materials, equipment, goods, or supplies	12-7
Sales of abandoned school property	12-7
Sales of buildings and grounds	12-7
Purchase of land or structures	19-21
Purchase order, general	2-5
Purchase orders. poor relief	6-2
Purchasing bonuses	13-10; 17-3; 20-10
Rabies	7-2
Receipt issuance	13-10
Receipts	2-3
Recommended form - Conflict of interest	16-5
Record of depository balances	2-1
Records - condition of	13-5
Records of hours worked	17-1
Recreation	10-1
Refunds	13-11
Register of poor relief claims	6-3
Removal of records - time restriction	15-6
Repayments and refunds	13-11
Repayments and transfers	13-11
Report of medical aid - poor relief	6-3
Report of receipts and disbursements for the calendar year	
Approval by the township board	5-3
Filed with county auditor	1-5
Preparation	2-2
Resolution recommending salaries, officers, and employees	2-3; 5-4
Resolutions	13-9
Retainage on public works contracts	20-5
Safekeeping receipts for investments	18-8
Salaries	
Poor relief supervisors, investigators, and assistants	2-3; 6-18
Township board	2-3; 5-4
Township trustee	1-3; 2-3
Sale and rental proceeds	13-11
Sale of real or personal property	22-1
Sale or exchange of property	22-1
Sale or transfer of surplus personal property	22-6
Sales tax	13-3; 13-11
Separate bank accounts	13-11
Service charges	18-9; 18-12
Severance pay	13-11; 17-3
Signature stamps	13-11
Special purchasing methods	19-7

	<u>PAGE</u>
Special provisions - sale of real property	22-3
State and federal taxes:	
Federal and state agencies - compliance requirements	13-2
Federal and state regulations	13-3
Federal excise taxes	13-2
Federal income taxes	13-2
Penalties and interest	13-3
State sales tax	13-3
Tax refunds	13-2
Stock claim (dog fund)	7-2
Supervisors of investigators	6-18
Supplies, advertising and purchase	12-7
Suspension with pay	13-12; 17-3
Taxes	
Dog	7-1
Fire fighting	9-3
Library	11-2
Parks, recreation	10-3; 10-5
Taxes - state and federal	13-2
Telephone in trustee's office	1-3
Temporary loans	5-3; 12-8
Timely recordkeeping	13-12
Township board	
Additional or emergency appropriations	4-4
Board of finance	5-2; 5-4
Budget adoption meeting	5-2
Conflict of interest	16-1
Duties	5-2
Election	5-1
Funding and refunding indebtedness	5-4
Lucrative office	5-4
Meetings	5-1; 5-2
Organization	5-1
Poor relief - appeal procedure	5-5
Qualifications	5-1
Salary	5-1
Special meetings	5-2
Temporary loans	5-3
Vacancy	5-1
Township board approval of	
Annual report	5-2
Membership in associations	5-4
Parks and recreational facilities	10-1; 10-2 2-4; 4-1
Township budget	8-1
Township cemeteries	9-3
Township fire equipment	1-9
Township forms	11-1
Township libraries	10-1
Township parks	1-1; 1-2 1-2
Township trustee	
Acting Trustee	1-1; 1-2
Administer oaths	1-2

PAGE

Administrator of the poor	6-4
Bond	1-2
Certified report (form 100R)	12-3
Compensation and Expenses	1-3
Conflict of interest	16-1
Construction of line fence	12-4
Designation of Trustee	1-1
Destruction of canada thistles/johnson grass and weeds (detrimental plants)	12-1
Election	1-1
General duties	1-5
Group insurance	1-3
Insulin for the poor	12-3
Interest in township contracts prohibited	16-1
Mileage	1-4
Office and telephone expense	1-3
Overseer of the poor	6-4
Payment for construction of line fences	12-4
Payment for memorial day expense	12-6
Per diem as assessor	12-7
Poor relief	6-1
Publications and notices	12-7
Qualification	1-2
Salary	1-3; 2-3
Statutory officer	1-7
Travel	1-4
Vacancy in office by reason of incapacity	1-1
Vacancies - other	1-2
Township vehicles	1-4
Transaction recording	13-12
Transfer of funds	12-8
Travel, mileage	1-4
Travel policies	13-12; 17-3
Trustee's annual report	2-2
Trustee's general record	2-2
Trusts and endowments	13-12; 18-14
Unemployment compensation	17-2
Unused and unencumbered funds	5-4
Use of prescribed forms	13-1
Use of United States steel products	20-9
Various accounting guides, manuals and other publications	13-12
Vehicles, township	1-4
Vending, concessions, or other sales controls	13-12
Vending machine commissions and/or profits	13-13
Voluntary cemetery associations	8-1
Volunteer fire fighting associations	9-5
Wage scale and antidiscrimination provisions	20-10
Worker's compensation insurance	12-8